

FY 2006 ADOPTED GENERAL FUND STATEMENT

FUND 001, GENERAL FUND

	FY 2004 Actual	FY 2005 Adopted Budget Plan	FY 2005 Revised Budget Plan	FY 2006 Advertised Budget Plan	FY 2006 Adopted Budget Plan	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
Beginning Balance ¹	\$118,894,312	\$63,110,133	\$152,344,354	\$79,399,524	\$92,692,144	(\$59,652,210)	(39.16%)
Revenue							
Real Property Taxes	\$1,500,730,717	\$1,623,843,927	\$1,634,408,508	\$1,829,158,341	\$1,776,082,251	\$141,673,743	8.67%
Personal Property Taxes ²	274,709,246	262,893,350	275,648,456	274,267,853	279,834,310	4,185,854	1.52%
General Other Local Taxes	408,231,887	402,006,774	449,797,295	457,219,946	461,103,072	11,305,777	2.51%
Permits, Fees & Regulatory Licenses	28,675,370	26,943,956	27,578,867	32,543,251	32,543,251	4,964,384	18.00%
Fines & Forfeitures	13,272,803	12,380,594	12,891,542	13,101,324	12,276,152	(615,390)	(4.77%)
Revenue from Use of Money & Property	17,917,632	21,105,450	29,197,173	36,317,943	41,615,533	12,418,360	42.53%
Charges for Services	42,529,744	42,533,320	44,730,140	48,757,342	49,458,631	4,728,491	10.57%
Revenue from the Commonwealth ²	282,721,787	282,677,838	273,102,224	278,659,822	283,562,948	10,460,724	3.83%
Revenue from the Federal Government	56,634,187	42,497,898	43,178,356	41,938,356	43,189,067	10,711	0.02%
Recovered Costs/Other Revenue	6,492,301	6,226,214	6,591,348	6,591,348	6,591,348	0	0.00%
Total Revenue	\$2,631,915,674	\$2,723,109,321	\$2,797,123,909	\$3,018,555,526	\$2,986,256,563	\$189,132,654	6.76%
Transfers In							
105 Cable Communications	\$1,396,150	\$1,666,444	\$1,666,444	\$2,104,307	\$2,104,307	\$437,863	26.28%
503 Department of Vehicle Services	0	0	0	0	500,000	500,000	-
Total Transfers In	\$1,396,150	\$1,666,444	\$1,666,444	\$2,104,307	\$2,604,307	\$937,863	56.28%
Total Available	\$2,752,206,136	\$2,787,885,898	\$2,951,134,707	\$3,100,059,357	\$3,081,553,014	\$130,418,307	4.42%
Direct Expenditures							
Personnel Services	\$525,894,535	\$568,321,388	\$567,369,826	\$620,039,430	\$624,269,098	\$56,899,272	10.03%
Operating Expenses	308,168,058	311,796,241	360,572,476	318,068,695	321,406,786	(39,165,690)	(10.86%)
Recovered Costs	(36,780,624)	(39,259,618)	(42,251,686)	(40,865,494)	(40,894,463)	1,357,223	(3.21%)
Capital Equipment	3,372,204	2,336,888	6,570,124	2,882,305	2,708,937	(3,861,187)	(58.77%)
Fringe Benefits	132,813,046	160,629,722	161,718,715	176,749,788	176,476,517	14,757,802	9.13%
Total Direct Expenditures	\$933,467,219	\$1,003,824,621	\$1,053,979,455	\$1,076,874,724	\$1,083,966,875	\$29,987,420	2.85%

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	FY 2005 Adopted Revised	FY 2005 Budget Plan	FY 2005 Revised	FY 2006 Advised	FY 2006 Budget Plan	FY 2006 Advised	FY 2006 Adopted	Increase/ (Decrease)	% Increase/ (Decrease)
Transfers Out									
002 Revenue Stabilization	\$5,248,624	\$0	\$11,616,144	\$0	\$0	(\$11,616,144)	\$0		(100.00%)
090 Public School Operating	1,240,850,321	1,322,374,187	1,322,374,187	1,431,337,820	1,431,337,820	108,963,633	108,963,633		8.24%
100 County Transit System	19,645,993	21,210,147	21,360,147	24,145,192	24,145,192	2,785,045	2,785,045		13.04%
102 Federal/State Grant Fund	0	0	0	6,321,507	5,321,507	5,321,507	5,321,507		-
103 Aging Grants & Programs	1,835,826	2,049,425	2,049,425	2,558,613	2,558,613	509,188	509,188		24.85%
104 Information Technology	11,329,411	10,224,823	11,424,823	17,046,574	13,406,574	1,981,751	1,981,751		17.35%
106 Community Services Board	80,599,965	81,803,507	82,067,279	90,847,221	90,977,221	8,909,942	8,909,942		10.86%
109 Refuse Collection and Recycling Operations	0	0	210,000	0	0	(210,000)	0		(100.00%)
110 Refuse Disposal	1,800,000	2,500,000	2,500,000	2,500,000	2,500,000	0	2,500,000		0.00%
112 Energy Resource Recovery Facility	1,763,704	0	2,014,489	0	0	(2,014,489)	0		(100.00%)
118 Consolidated Community Funding Pool	6,458,709	6,781,644	6,781,644	7,093,617	7,470,111	688,467	688,467		10.15%
119 Contributory Fund	7,048,423	9,862,624	9,872,624	10,478,301	10,528,301	655,677	655,677		6.64%
120 E-911 Fund	6,323,943	9,755,869	9,755,869	13,495,258	13,745,258	3,989,389	3,989,389		40.89%
141 Elderly Housing Programs	1,215,433	1,387,844	1,387,844	1,389,421	1,389,421	1,577	1,577		0.11%
144 Housing Trust Fund	1,500,000	0	4,020,000	0	0	(4,020,000)	0		(100.00%)
192 School Grants & Self-Supporting Fund	0	0	5,000,000	0	0	(5,000,000)	0		(100.00%)
200 County Debt Service	98,445,696	98,715,157	98,715,157	98,715,157	98,715,157	0	0		0.00%
201 School Debt Service	120,896,733	126,528,053	126,528,053	130,281,443	130,281,443	3,753,390	3,753,390		2.97%
302 Library Construction	0	0	885,000	683,882	683,882	(201,118)	683,882		(22.73%)
303 County Construction	10,414,279	8,550,187	20,579,332	11,027,330	10,819,271	(9,760,061)	0		(47.43%)
304 Primary & Secondary Road Bond Construction	0	1,000,000	1,000,000	1,000,000	1,000,000	0	0		0.00%
307 Sidewalk Construction	0	0	375,000	0	0	(375,000)	0		(100.00%)
308 Public Works Construction	175,000	250,000	1,711,500	17,900,000	0	(1,711,500)	0		(100.00%)
309 Metro Operations and Construction	12,272,714	18,144,820	18,144,820	22,316,309	21,316,309	3,171,489	3,171,489		17.48%
312 Public Safety Construction	29,646,045	260,000	33,089,210	15,000,000	15,000,000	(18,089,210)	0		(54.67%)
317 Capital Renewal Construction	0	0	0	2,682,000	650,059	650,059	650,059		-
318 Stormwater Management Program ³	0	0	0	0	17,900,000	17,900,000	17,900,000		-
319 Housing Flexibility Fund ⁴	0	0	0	0	17,900,000	17,900,000	17,900,000		-
340 Housing Assistance Program	935,000	935,000	2,935,000	935,000	935,000	(2,000,000)	0		(68.14%)
371 Park Capital Improvement Fund	0	0	465,000	0	0	(465,000)	0		(100.00%)
500 Retiree Health Benefits	3,088,744	3,699,721	3,699,721	3,818,110	3,818,110	118,389	118,389		3.20%
501 County Insurance	0	0	0	10,497,991	11,547,991	11,547,991	0		-
503 Department of Vehicle Services	2,000,000	0	0	0	2,900,000	(537,000)	0		(15.62%)
504 Document Services Division	2,900,000	2,900,000	3,437,000	2,900,000	2,900,000	(537,000)	0		(31.81%)
505 Technology Infrastructure Services	0	463,840	463,840	316,291	316,291	(147,549)	0		7.35%
Total Transfers Out	\$1,666,394,563	\$1,729,396,848	\$1,804,463,108	\$1,927,287,037	\$1,937,163,531	\$132,700,423	\$162,687,843		5.69%
Total Disbursements	\$2,599,861,782	\$2,733,221,469	\$2,858,442,563	\$3,004,161,761	\$3,021,130,406	\$162,687,843	\$162,687,843		5.69%

FUND 001, GENERAL FUND

	FY 2005	FY 2005	FY 2005	FY 2006	FY 2006	FY 2006	FY 2004
	Adopted	Revised	Budget Plan	Advised	Adopted	Over Revised	Over Revised
						(Decrease)	(Decrease)
						% Increase/	% Increase/
Total Ending Balance	\$152,344,354	\$54,664,429	\$92,692,144	\$95,897,596	\$60,422,608	(\$32,269,536)	(34.81%)
Less:							
Managed Reserve	\$53,084,312	\$54,664,429	\$57,168,851	\$60,083,235	\$60,422,608	\$3,253,757	5.69%
Reserve for Board consideration and tax relief as part of the FY 2006 budget ⁵	0	0	23,209,160	35,814,361	0	(23,209,160)	(100.00%)
Reserve as a result of reductions identified by the Board of Supervisors to provide additional tax relief in FY 2006 ⁶	0	0	12,314,133	0	0	(12,314,133)	(100.00%)
Total Available	\$99,260,042	\$0	\$0	\$0	\$0	\$0	-

Less:

¹ The FY 2005 Revised Beginning available balance of \$1,174,328.

² Personal Property Taxes that are reimbursed by the Commonwealth as a result of the Personal Property Tax Relief Act of 1998 are included in the Revenue from the Commonwealth category in accordance with guidelines from the State Auditor of Public Accounts.

As part of the FY 2006 Adopted Budget Plan the Board of Supervisors designated \$17.9 million in General Fund monies, or the Program, a new fund established in FY 2006 created to support the long-term needs of the County's Stormwater capital program.

⁴ As part of the FY 2006 Adopted Budget Plan the Board of Supervisors designated \$17.9 million in General Fund monies, or the approximate value of one penny from the County's Real Estate tax, to Fund 319, Housing Flexibility Fund, a new fund established in FY 2006 created to support a major County priority, the Preservation of Affordable Housing. This first and future installment for affordable housing will be held in the newly created fund designed to quickly and significantly impact the availability of affordable housing in the County.

significantly impact the availability of affordable housing in the County.

⁵ The FY 2005 reserve of \$23.2 million represents the sum of the \$8.1 million reserved by the Board of Supervisors as part of the FY 2004 *Caryover Review* as well as additional revenue of \$15.1 million associated with the September 1, 2004 implementation of the increased rates for recodation and cigarette taxes. As the Board indicated, these additional dollars are to be held in reserve for Board consideration and tax relief as part of the FY 2006 budget. The sum of the FY 2005 reserves is \$23.2 million, which when added to the FY 2006 impact of the additional revenue associated with the recodation and cigarette taxes of \$12.6 million results in the FY 2006 reserve amount of \$35.8 million.

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⁶ The FY 2005 reserve of \$12.31 million represents the reductions to the Third Quarter recommendation approved by the Board of Supervisors on April 18, 2005. As the Board indicated, these additional dollars are to be held in reserve for tax relief and to assist in balancing the FY 2006 budget.